IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

Income Tax Appeal No. 121 of 2001
(Old No.127 of 2000)

1. The Commissioner of Income Tax, Meerut
2. Asstt. Commissioner of Income Tax
Inv. Circle, Dehradun. ... Appellants

Versus

M/s Hotel Control (P) Ltd.
C/o Savoy Hotel, Mussorie ... Respondent

Dated: November 21, 2005

Mr. S. K. Posti, Advocate for the appellants.
Mr. Arvind Vashisth, Advocate for the respondent.

Coram: Hon. P. C. Verma, J.
Hon. J.C.S. Rawat, J.

This appeal is against the order dated 16th August, 1999 passed by the Income Tax Appellate Tribunal, (Delhi Bench 'ED' New Delhi) in ITA No.2843 (Del) of 1992. The dispute relates to the Assessment Year 1989-90.

2. The substantial question of law raised in the appeal is as follows:

> *"Whether on the facts and in the circumstances of the case, the learned Income Tax Appellate Tribunal is legally justified to uphold the decision of the Ld. ITAT who had held expenses of Rs.4,65,892/- out of Rs.5,36,992/- claimed under the head repairs and maintenance of the building as revenue in nature as against capital in nature held by the A.O. for the assessment year 1989-90 ? "*

3. An identical question of law was considered by a Division Bench of this Court dated 14.10.2003 in the Judgment in the case of Commissioner of Income Tax, Meerut and another Vs. Hotel Control Pvt. Ltd., Mussoorie, in I.T.A. No. 124 of 2001.

4. Following the above-mentioned judgment of a Division Bench of this Court, we dispose of this appeal.

(J.C.S. Rawat, J.) **(P.C. Verma, J.)**

Rajeev Dang